IN THE CLAIMS

Please amend the claims as follows:

Claim 1 - 6 (Canceled).

Claim 7 (Original) A method of manufacturing a semiconductor device comprising:

forming a laminate structure comprising a gate insulation film on a semiconductor substrate and a gate electrode material film on the gate insulation film;

processing the gate electrode material film to obtain a gate electrode having a reverse tapered cross section; and

forming a device isolating insulation film being in direct contact with a side surface of the gate electrode.

Claim 8 (Original) The method according to claim 7 further comprising, after the formation of the device isolating insulation film, removing a portion of the gate electrode to divide the gate electrode into a plurality of portions.

Claim 9 (Original) The method according to claim 7, wherein the processing of the gate electrode material film comprises:

partially removing each of the semiconductor substrate, the gate insulation film and the gate electrode material film to obtain a groove, a bottom of the groove being constituted by the semiconductor substrate and sidewalls of the groove being constituted by the semiconductor substrate, the gate insulation film and the gate electrode.

Claim 10 (Original) The method according to claim 9, wherein the formation of the device isolating insulation film comprises:

forming a first device isolating insulation film on each of the sidewalls such that the first device isolating insulation film becomes thinner toward an opening of the groove; and

forming a second device isolating insulation film in the groove after the formation of the first device isolating insulation film.

Claim 11 (Original) The method according to claim 10, wherein the first device isolating insulation film is formed by means of a deposition method.

Claim 12 (Original) The method according to claim 10, wherein the gate electrode is formed by anisotropically etching the gate electrode material film.

Claim 13 (Original) The method according to claim 9, wherein the partial removal for obtaining the groove is performed such that a width of the groove becomes wider toward an opening of the groove.

Claim 14 (Original) The method according to claim 7, wherein the processing of the gate electrode material film comprises:

partially removing the gate electrode material film to obtain a groove, a bottom of the groove being constituted by the semiconductor substrate and

sidewalls of the groove being constituted by the gate electrode.

Claim 15 (Original) The method according to claim 14, wherein the formation of the device isolating insulation film comprises:

forming a first device isolating insulation film on each of the sidewalls; and

forming a second device isolating insulation film in the groove after formation of the first device isolating insulation film.

Claim 16 (Original) The method according to claim 15, wherein the first device isolating insulation film is formed by oxidizing a side surface of the gate electrode.

Claim 17 (Original) The method according to claim 14, wherein the gate electrode is formed by anisotropically etching the gate electrode material film.

Claim 18 (Original) The method according to claim 15, wherein the formation of the second device isolating insulation film is performed such that a bottom of the second device isolating insulation film is lower in position than a interface between the gate insulation film and the semiconductor substrate.

Claim 19 (Original) The method according to claim 14, wherein the partial removal of the gate electrode material film is performed such that a width of the groove becomes wider toward an opening of the groove.

Claim 20 (Original) The method according to claim 15, wherein the first device isolating insulation film is formed by means of a deposition method.